

GRI Content Index 2022

GRI Standard		Location (website/ report)	External assurance
Statement of use		GULF has reported in accordance with the GRI Standards for the period of 1 January 2022 and 31 December 2022	
GRI 1 used		GRI 1: Foundation 2021	
Applicable GRI Sector Standard		GRI G4: Sector Disclosure (Electric Utilities)	
GRI 2: General Disclosures 2021			
1. Organization and reporting practices			
2-1	Organizational details	SR P. 4-5 (ABOUT GULF)	
2-2	Entities included in the organization's sustainability reporting	SR Inner cover of the report (About this report) AR P. 218-225 (INVESTMENT IN SUBSIDIARIES, ASSOCIATES, JOINT VENTURES AND JOINT OPERATIONS MATERIAL TO THE COMPANY'S BUSINESS (AS OF DECEMBER 31, 2022))	
2-3	Reporting period, frequency and contact point	SR Inner cover of the report (About this report)	
2-4	Restatements of information	SR Inner cover of the report (About this report)	
2-5	External assurance	External Assurance < www.gulf.co.th/en/pdf/Assurance-2022.pdf >	
2. Activities and workers			
2-6	Activities, value chain and other business relationships	SR P. 4-5 (ABOUT GULF)	
2-7	Employees	ESG Data, Labor Indicators < https://www.gulf.co.th/en/pdf/ESG-data-2022.pdf >	
2-8	Workers who are not employees	ESG Data, Labor Indicators < https://www.gulf.co.th/en/pdf/ESG-data-2022.pdf >	
3. Governance			
2-9	Governance structure and composition	SR P. 50-51 (CORPORATE GOVERNANCE AND ANTI-CORRUPTION) AR P. 123-141 (BOARD OF DIRECTORS AND MANAGEMENT PROFILES)	
2-10	Nomination and selection of the highest governance body	AR P. 191-196 (3. Nomination and Appointment of Directors, Subcommittees, and CEO)	
2-11	Chair of the highest governance body	AR P. 123 (BOARD OF DIRECTORS AND MANAGEMENT PROFILES)	
2-12	Role of the highest governance body in overseeing the management of impacts	SR P. 9 (SUSTAINABILITY APPROACH, Sustainability Governance)	

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2-13	Delegation of responsibility for managing impacts	SR P. 9 (SUSTAINABILITY APPROACH, Sustainability Governance)	
2-14	Role of the highest governance body in sustainability reporting	SR P. 12 (MATERIALITY)	
2-15	Conflicts of interest	AR P. 259-287 (THE CHARTER OF BOARD OF DIRECTORS, SUBCOMMITTEES, CORPORATE GOVERNANCE POLICY, CODE OF CONDUCT)	
2-16	Communication of critical concerns	SR P. 52-53 (CORPORATE GOVERNANCE AND ANTI-CORRUPTION, Reporting and whistleblowing)	
2-17	Collective knowledge of the highest governance body	SR P. 51 (CORPORATE GOVERNANCE AND ANTI-CORRUPTION, Board skill matrix) AR P. 123-141 (BOARD OF DIRECTORS AND MANAGEMENT PROFILES)	
2-18	Evaluation of the performance of the highest governance body	AR P. 197-198 (5. Performance Assessment)	
2-19	Remuneration policies	AR P. 162-164 (4. Remuneration of the Directors and the Executives)	
2-20	Process to determine remuneration	AR P. 162-164 (4. Remuneration of the Directors and the Executives)	
4. Strategy, policies and practices			
2-22	Statement on sustainable development strategy	SR P. 2-3 (MESSAGE FROM THE CEO)	
2-23	Policy commitments	SR P. 44-48 (HUMAN RIGHTS)	
2-24	Embedding policy commitments	SR P. 44-48 (HUMAN RIGHTS)	
2-25	Processes to remediate negative impacts	SR P. 44-48 (HUMAN RIGHTS) SR P. 52-53 (CORPORATE GOVERNANCE AND ANTI-CORRUPTION, Reporting and whistleblowing)	
2-26	Mechanisms for seeking advice and raising concerns	SR P. 52-53 (CORPORATE GOVERNANCE AND ANTI-CORRUPTION, Reporting and whistleblowing)	
2-27	Compliance with laws and regulations	ESG Data, Corruption and Bribery < https://www.gulf.co.th/en/pdf/ESG-data-2022.pdf >	
2-28	Membership associations	Contributions < https://www.gulf.co.th/en/contributions.php >	
5. Stakeholder engagement			
2-29	Approach to stakeholder engagement	SR P. 10-11 (STAKEHOLDER ENGAGEMENT)	
2-30	Collective bargaining agreements	ESG Data, Freedom of Association < https://www.gulf.co.th/en/pdf/ESG-data-2022.pdf >	

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GRI 3: Material Topic 2021			
3-1	Process to determine material topics	SR P. 12 (MATERIALITY)	
3-2	List of material topics	SR P. 12 (MATERIALITY)	
Economic			
GRI 201: Economic Performance 2016			
201-1	Direct economic value generated and distributed	AR P. 20-21 (FINANCIAL HIGHLIGHTS) AR P. 70-80 (IMPORTANT FINANCIAL INFORMATION)	
201-2	Financial implications and other risks and opportunities due to climate change	SR P. 13-21 (CLIMATE MANAGEMENT)	
201-3	Defined benefit plan obligations and other retirement plans	AR P. 70-80 (IMPORTANT FINANCIAL INFORMATION) AR P. 166 (6.4 Provident Fund) SR P. 27-33 (HUMAN CAPITAL MANAGEMENT, Rewards)	
201-4	Financial assistance received from government	AR P. 67-68 (Incentives to obtain investment promotion)	
GRI 204: Procurement Practices 2016			
3-3	Management of material topics	SR P. 54-57 (SUSTAINABLE SUPPLY CHAIN MANAGEMENT)	
GRI 205: Anti-corruption 2016			
3-3	Management of material topics	SR P. 49-53 (CORPORATE GOVERNANCE AND ANTI-CORRUPTION)	
205-1	Operations assessed for risks related to corruption	ESG Data, Corruption and Bribery < https://www.gulf.co.th/en/pdf/ESG-data-2022.pdf >	
205-2	Communication and training about anti-corruption policies and procedures	AR P. 168-169 (3. Development Guidelines for Employees)	
205-3	Confirmed incidents of corruption and actions taken	SR P. 52 (CORPORATE GOVERNANCE AND ANTI-CORRUPTION, Reporting and Whistleblowing)	
Environment			
GRI 302: Energy 2016			
3-3	Management of material topics	SR P. 13-21 (CLIMATE MANAGEMENT)	
302-1	Energy consumption within the organization	ESG Data, Energy Consumption < https://www.gulf.co.th/en/pdf/ESG-data-2022.pdf >	√

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302-2	Energy consumption outside of the organization	ESG Data, Energy Consumption < https://www.gulf.co.th/en/pdf/ESG-data-2022.pdf >	√
302-3	Energy intensity	ESG Data, Energy Consumption < https://www.gulf.co.th/en/pdf/ESG-data-2022.pdf >	√
GRI 303: Water and Effluents 2018			
3-3	Management of material topics	SR P. 22-26 (ENVIRONMENTAL MANAGEMENT)	
303-1	Interactions with water as a shared resource	SR P. 25 (ENVIRONMENTAL MANAGEMENT, Water Management)	
303-2	Management of water discharge-related impacts	SR P. 25 (ENVIRONMENTAL MANAGEMENT, Water Management)	
303-3	Water withdrawal	ESG Data, Water Consumption < https://www.gulf.co.th/en/pdf/ESG-data-2022.pdf >	√
303-4	Water discharge	ESG Data, Water Consumption < https://www.gulf.co.th/en/pdf/ESG-data-2022.pdf >	√
303-5	Water consumption	ESG Data, Water Consumption < https://www.gulf.co.th/en/pdf/ESG-data-2022.pdf >	√
GRI 304: Biodiversity 2016			
3-3	Management of material topics	Biodiversity < https://www.gulf.co.th/en/biodiversity.php >	
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Biodiversity < https://www.gulf.co.th/en/biodiversity.php >	
304-2	Significant impacts of activities, products and services on biodiversity	Biodiversity < https://www.gulf.co.th/en/biodiversity.php >	
304-3	Habitats protected or restored	Biodiversity < https://www.gulf.co.th/en/biodiversity.php >	
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	Biodiversity < https://www.gulf.co.th/en/biodiversity.php >	
GRI 305: Emissions 2016			
3-3	Management of material topics	SR P. 13-21 (CLIMATE MANAGEMENT) SR P. 22-26 (ENVIRONMENTAL MANAGEMENT)	
305-1	Direct (Scope 1) GHG emissions	ESG Data, Greenhouse Gas Emissions < https://www.gulf.co.th/en/pdf/ESG-data-2022.pdf >	√
305-2	Energy indirect (Scope 2) GHG emissions	ESG Data, Greenhouse Gas Emissions < https://www.gulf.co.th/en/pdf/ESG-data-2022.pdf >	√

GRI Standard		Location (website/ report)	External assurance
305-3	Other indirect (Scope 3) GHG emissions	ESG Data, Greenhouse Gas Emissions < https://www.gulf.co.th/en/pdf/ESG-data-2022.pdf >	√
305-4	GHG emissions intensity	ESG Data, Greenhouse Gas Emissions < https://www.gulf.co.th/en/pdf/ESG-data-2022.pdf >	√
305-5	Reduction of GHG emissions	ESG Data, Greenhouse Gas Emissions < https://www.gulf.co.th/en/pdf/ESG-data-2022.pdf >	
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	ESG Data, Air Emissions < https://www.gulf.co.th/en/pdf/ESG-data-2022.pdf >	√
GRI 306: Waste 2020			
3-3	Management of material topics	SR P. 22-26 (ENVIRONMENTAL MANAGEMENT)	
306-1	Waste generation and significant waste-related impacts	SR P. 24 (ENVIRONMENTAL MANAGEMENT, Waste Management)	
306-2	Management of significant waste-related impacts	SR P. 24 (ENVIRONMENTAL MANAGEMENT, Waste Management)	
306-3	Waste generated	ESG Data, Waste Management < https://www.gulf.co.th/en/pdf/ESG-data-2022.pdf >	√
306-4	Waste diverted from disposal	ESG Data, Waste Management < https://www.gulf.co.th/en/pdf/ESG-data-2022.pdf >	√
306-5	Waste directed to disposal	ESG Data, Waste Management < https://www.gulf.co.th/en/pdf/ESG-data-2022.pdf >	√
Social			
GRI 401: Employment 2016			
3-3	Management of material topics	SR P. 27-33 (HUMAN CAPITAL MANAGEMENT)	
401-1	New employee hires and employee turnover	ESG Data, Labor Indicators < https://www.gulf.co.th/en/pdf/ESG-data-2022.pdf >	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	SR P. 32 (HUMAN CAPITAL MANAGEMENT, Rewards)	
GRI 403: Occupational Health and Safety 2018			
3-3	Management of material topics	SR P. 34-37 (OCCUPATIONAL HEALTH AND SAFETY)	
403-1	Occupational health and safety management system	SR P. 34-37 (OCCUPATIONAL HEALTH AND SAFETY)	
403-2	Hazard identification, risk assessment, and incident investigation	SR P. 35 (OCCUPATIONAL HEALTH AND SAFETY, OHS Management Process)	

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403-3	Occupational health services	SR P. 35, 37 (OCCUPATIONAL HEALTH AND SAFETY, OHS Management Process, Additional Measures to Promote Health and Safety)	
403-4	Worker participation, consultation, and communication on occupational health and safety	SR P. 34 (OCCUPATIONAL HEALTH AND SAFETY, Management Approach)	
403-5	Worker training on occupational health and safety	SR P. 36 (OCCUPATIONAL HEALTH AND SAFETY, OHS Culture) AR P. 178 (Training Courses and Activities on Environmental, Health and Safety)	
403-6	Promotion of worker health	SR P. 37 (OCCUPATIONAL HEALTH AND SAFETY, Additional Measures to Promote Health and Safety)	
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SR P. 34-37 (OCCUPATIONAL HEALTH AND SAFETY)	
403-8	Worker covered by occupational health and safety management system	ESG Data, Occupational Health and Safety < https://www.gulf.co.th/en/pdf/ESG-data-2022.pdf >	√
403-9	Work-related injuries	ESG Data, Occupational Health and Safety < https://www.gulf.co.th/en/pdf/ESG-data-2022.pdf >	√
403-10	Work-related ill health	ESG Data, Occupational Health and Safety < https://www.gulf.co.th/en/pdf/ESG-data-2022.pdf >	√
GRI 404: Training and Education 2016			
3-3	Management of material topics	SR P. 27-33 (HUMAN CAPITAL MANAGEMENT)	
404-1	Average hours of training per year per employee	ESG Data, Human Capital Development < https://www.gulf.co.th/en/pdf/ESG-data-2022.pdf >	
404-2	Programs for upgrading employee skills and transition assistance programs	SR P. 31 (HUMAN CAPITAL MANAGEMENT, Learning)	
404-3	Percentage of employees receiving regular performance and career development reviews	ESG Data, Employees Receiving Regular Performance and Career Development Reviews < https://www.gulf.co.th/en/pdf/ESG-data-2022.pdf >	
GRI 405: Diversity and Equal Opportunity 2016			
3-3	Management of material topics	SR P. 27-33 (HUMAN CAPITAL MANAGEMENT)	
405-1	Diversity of governance bodies and employees	ESG Data, Labor Indicators < https://www.gulf.co.th/en/pdf/ESG-data-2022.pdf > SR P. 27 (HUMAN CAPITAL MANAGEMENT, Snapshot of GULF), P. 51 (CORPORATE GOVERNANCE AND ANTI-	

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		CORRUPTION, Board of Directors: Composition and Diversity AR P. 157 (CORPORATE GOVERNANCE STRUCTURE, Members of the Board of Directors)	
405-2	Ratio of basic salary and remuneration of women to men	ESG Data, Labor Indicators < https://www.gulf.co.th/en/pdf/ESG-data-2022.pdf >	
GRI 406: Non-discrimination 2016			
406-1	Incidents of discrimination and corrective actions taken	ESG Data, Corruption and Bribery < https://www.gulf.co.th/en/pdf/ESG-data-2022.pdf >	
GRI 413: Local Communities 2016			
3-3	Management of material topics	SR P. 38-43 (CORPORATE CITIZENSHIP)	
413-1	Operations with local community engagement, impact assessments, and development programs	SR P. 10-11 (STAKEHOLDER ENGAGEMENT) SR P. 38-43 (CORPORATE CITIZENSHIP)	
GRI 415-1 Public Policy 2016			
415-1	Political contributions	ESG data, Political Contributions < https://www.gulf.co.th/en/pdf/ESG-data-2022.pdf >	
GRI 418: Customer Privacy 2016			
3-3	Management of material topics	Customer Relationship Management <link> Privacy Policy < https://www.gulf.co.th/en/privacy_notice.php >	
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	ESG Data, Customer Privacy < https://www.gulf.co.th/en/pdf/ESG-data-2022.pdf >	
GRI G4: Sector Disclosure (Electric Utilities)			
EU1	Installed capacity, broken down by Primary energy source and by regulatory regime	AR P. 20-21 (FINANCIAL HIGHLIGHTS) AR P. 36-57 (The Company's business)	
EU2	Net energy output broken down by primary energy sources and by regulatory regime	AR P. 20-21 (FINANCIAL HIGHLIGHTS) AR P. 36-57 (The Company's business)	
EU10	Planned capacity against projected electricity demand over the long term, broken down by energy source and regulatory regime	AR P. 20-21 (FINANCIAL HIGHLIGHTS) AR P. 36-57 (The Company's business)	
EU25	Number of injuries and fatalities to the public involving company assets, including legal judgements,	ESG Data, Occupational Health and Safety < https://www.gulf.co.th/en/pdf/ESG-data-2022.pdf > AR P. 166 (6.5 Labor Disputes)	

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	settlements and pending legal cases of diseases	AR P. 288 (LEGAL DISPUTE)	
EU28	Power outage frequency	Distribution System Permit < https://www.gulf.co.th/en/corporate_documents_erc-2020-distribution-system-permit.php > Distribution Permit < https://www.gulf.co.th/en/corporate_documents_erc-2020-distribution-permit.php >	
EU28	Average power outage duration	Distribution System Permit < https://www.gulf.co.th/en/corporate_documents_erc-2020-distribution-system-permit.php > Distribution Permit < https://www.gulf.co.th/en/corporate_documents_erc-2020-distribution-permit.php >	
EU30	Average plant availability factor by energy source and by regulatory regime	Power Generation < https://www.gulf.co.th/en/power_generation.php >	
Additional topics			
CGR: Responsibility to stakeholders and business sustainability			
B.14	Safety of products and services for customers	Customers < www.gulf.co.th/en/customers.php >	
B.15	Accurate information about products and services	Customers < www.gulf.co.th/en/customers.php >	
B.41	Policy / approach to promote business innovation	Innovation < www.gulf.co.th/en/innovation.php >	
B.42	Plan and performance related to innovation	Innovation < www.gulf.co.th/en/innovation.php >	

Note:

- AR = Annual Report (56-1 One Report) 2022
- SR = Sustainability Report 2022